

COUNTY OF YORK, VIRGINIA
Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit)
Year Ended June 30, 2000

	<u>York Sanitary District</u>	<u>Sanitary District No. 2</u>	<u>Water Enterprise</u>	<u>Solid Waste</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Total</u>
Operating revenues:							
Intergovernmental revenues:							
From the Commonwealth of Virginia	\$ -	\$ -	\$ -	\$ 27,107	\$ -	\$ 9,984	\$ 37,091
From the Federal government				116,917	-	42,767	159,684
Charges for services	-	-	-	2,651,478	713,569	6,002,267	9,367,314
Miscellaneous	-	-	-	6,460	704	10,989	18,153
Total operating revenues	-	-	-	2,801,962	714,273	6,066,007	9,582,242
Operating expenses:							
Personal services	-	-	-	321,109	45,056	1,561,367	1,927,532
Contractual services	-	-	-	2,932,433	19,773	947,076	3,899,282
Materials and supplies	-	-	-	75,361	274,785	439,469	789,615
Depreciation	85,701	459,302	24,622	131,651	41,457	897,137	1,639,870
Amortization	-	-	-	5,214	-	5,606	10,820
Bad debt expense	-	-	-	3,261	154	4,395	7,810
Total operating expenses	85,701	459,302	24,622	3,469,029	381,225	3,855,050	8,274,929
Operating income (loss)	(85,701)	(459,302)	(24,622)	(667,067)	333,048	2,210,957	1,307,313
Nonoperating revenues (expenses):							
Interest income	5	-	-	15,086	17,187	518,264	550,542
Loss on sale of assets	-	-	-	-	-	(326)	(326)
Interest and fiscal charges	-	-	-	(121,623)	-	(337,146)	(458,769)
Refund of Federal grant	-	-	-	-	-	(41,554)	(41,554)
Donated property	-	-	-	-	(88,969)	-	(88,969)
Net nonoperating revenues (expenses)	5	-	-	(106,537)	(71,782)	139,238	(39,076)
Income (loss) before operating transfers	(85,696)	(459,302)	(24,622)	(773,604)	261,266	2,350,195	1,268,237
Operating transfers in	10	-	-	1,000,000	-	1,133,797	2,133,807
Operating transfers out	-	-	-	-	-	(254,069)	(254,069)
Net operating transfers in (out)	10	-	-	1,000,000	-	879,728	1,879,738
Net income (loss)	(85,686)	(459,302)	(24,622)	226,396	261,266	3,229,923	3,147,975
Add depreciation on contributed fixed assets	59,084	341,937	19,025	35,289	13,805	472,152	941,292
Increase (decrease) in retained earnings	(26,602)	(117,365)	(5,597)	261,685	275,071	3,702,075	4,089,267
Retained earnings (deficit), beginning of year	577,776	3,312,327	27,414	(435,319)	2,274,016	15,962,711	21,718,925
Retained earnings (deficit), end of year	\$ 551,174	\$ 3,194,962	\$ 21,817	\$ (173,634)	\$ 2,549,087	\$ 19,664,786	\$ 25,808,192